



**CUYAHOGA COUNTY  
AUDIT COMMITTEE**

**MINUTES**

**Thursday, August 25, 2016**

**Members Present:** Michael Abouserhal, CPA, Chair  
Gary Shamis, CPA  
Trevor McAleer (representing Councilman Dan Brady)

**Ex-Officio Members:** Armond Budish, County Executive  
Dennis G. Kennedy, CPA, Fiscal Officer

**Guests:** Joe Boatwright  
Council President Dan Brady  
Valerie J. Harry, CPA  
Cory Swaisgood, CPA  
Kim Seeley, CPA  
Chris Glassburn  
Angie Rich  
Amy Himmelein  
State Auditors  
Bonnie Inniss

- I. A meeting of the Audit Committee, held at the Cuyahoga County Administrative Headquarters, 2079 East Ninth Street, Cleveland, Ohio, was called to order at 2:02 PM. Roll call was made.
- II. Mr. Abouserhal asked for public comment related to items on the agenda. No comments were made.
- III. A Motion to approve the minutes of the meeting held May 6, 2016, was made by Mr. McAleer and seconded by Mr. Abouserhal. The minutes were approved unanimously as presented.
- IV. On a Motion made by Mr. Abouserhal and seconded by Mr. McAleer, it was agreed unanimously to adjourn the regular meeting to begin an Executive Session. The Executive Session was called to order at 2:07 PM. Roll call was made.
- V. The regular meeting of the Audit Committee reconvened and the meeting resumed at 3:05 PM.

Mr. Abouserhal made a motion to add an Agenda item to include discussion on the release of the Health Care Benefits Program – Phase I Audit Report. The

motion was seconded by Mr. McAleer and agreed unanimously. Discussion ensued. The Health Care Benefits Program – Phase I Audit Report is expected to be released on or around September 23, 2016.

VI. Old Business:

- a. Mr. Swaisgood gave the update of the Treasurer's responses to Treasurer's Audit report. Ms. Harry affirmed that the audit was specific to the Treasury Department's Cash Collection Office. A follow-up review is planned to commence in Fall of 2016. Mr. Abouserhal complimented the Audit team for its excellent work and the Treasurer's office for the comprehensive response to the recommendations.

Mr. Swaisgood reviewed the proposed changes to the Internal Audit Charter, in specific, the section on "Organization." The Chief Audit Executive will report functionally to the Audit Committee and administratively to the Fiscal Officer.

- b. Mr. Swaisgood continued to explain the proposed changes to the Internal Audit Charter, in specific, the section on "Responsibilities." The Department of Internal Audit "may," instead of "shall," bill each department or entity as it is audited.

On a Motion made by Mr. McAleer and seconded by Mr. Shamis, it was agreed unanimously to accept the proposed changes as presented.

Mr. Swaisgood explained the proposed changes to the Audit Committee Charter, in specific, the section on "Meetings." It was discussed and decided that only Voting members of the Audit Committee may be counted in the determination of a quorum at Audit Committee meetings.

On a Motion made by Mr. Shamis and seconded by Mr. Abouserhal, it was agreed unanimously to accept the proposed changes as presented.

VII. Other Business:

- a. Mr. Budish reported that he is working to fill the Audit Committee vacancies.
- b. Mr. Swaisgood presented an update of the various Internal Audit engagements.
- c. Mr. Swaisgood stated that surveys will be sent out to develop this year's Annual Risk Assessment and changes to the audit plan will be submitted accordingly.

- d. Mr. Swaisgood discussed the status of the follow-up reviews.
- e. Ms. Harry announced that she approved the training request for Mr. Seeley to obtain the Certified Information Systems Auditor (CISA) Certification

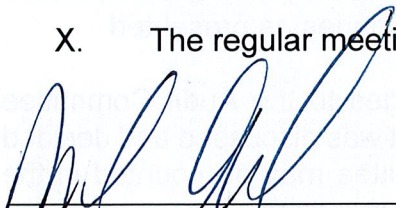
On a Motion made by Mr. McAleer and seconded by Mr. Shamis, it was agreed unanimously that the training request be approved to allow Kim Seeley, Staff Auditor, to obtain the Certified Information Systems Auditor Certification.

- f. The Audit Committee Calendar was prepared by Ms. Harry for the Committee's review. No action was taken during the meeting.
- g. A brief discussion ensued, but the Current Year Budget to Actual Statements for the Department of Internal Auditing and Subsequent Year(s) Budget were not reviewed.

VIII. Mr. Abouserhal asked for public comment unrelated to items on the agenda. No comments were made.

IX. The next meeting date will be held on Friday, November 4, 2016, 10:00 – 12:00 PM

X. The regular meeting of the Audit Committee was adjourned at 3:56 PM.



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Michael Abouserhal, Chair

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